**Q4: Country/ Region**  
Greece

**Q5: Stakeholder Group**  
Academic

**Q6: Any preliminary or introductory comments**  
(Example: If the response is the result of a focus group, please indicate attendees and their respective stakeholder groups).  
*Respondent skipped this question*

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**PAGE 2: Multiple capitals**

**Q7: Q1(a) What is your experience with the multiple capitals approach in integrated reports?**

I am a researcher on accounting and particularly intellectual capital reporting. So I am familiar with the functionality of intangible parts of the report.

**Q8: Q1(b) What, if anything, should be done and by whom to improve this aspect of implementation?**

As an IC researcher I found the terminology adopted for the framework little bit confusing. In IC literature Intellectual capital incorporates human and relational capital.

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**PAGE 3: Connectivity and integrated thinking**

**Q9: Q2(a) What is your experience with connectivity in integrated reports as an indication of integrated thinking and/or enabler of enhanced decisions?**

I dont have such an experience
Q10: Q2(b) What, if anything, should be done and by whom to improve this aspect of implementation?
-

PAGE 4: Key stakeholders’ legitimate needs and interests

Q11: Q3(a) What is your experience with the identification, in integrated reports, of key stakeholders’ legitimate needs and interests and how those needs and interests are considered and addressed?

Parts of my research are concentrated on analysts’ needs concerning IC reporting (IC in the traditional way that incorporates also human and relational capital).

Q12: Q3(b) What, if anything, should be done and by whom to improve this aspect of implementation?

More research. If we realise who are the main stakeholders we may help companies form their report taking their needs into consideration.

PAGE 5: Materiality and value creation

Q13: Q4(a) What is your experience with the Framework’s definition of materiality, in particular: • Application of the value creation lens? • Use of different time periods to identify material matters?

Research again concerning value creation in the banking sector.

Q14: Q4(b) What, if anything, should be done and by whom to improve this aspect of implementation?

From the side of researchers more case studies should be reported. From the side of practitioners more training could be helpful to understand the importance of materiality determination process.

PAGE 6: Conciseness

Q15: Q5(a) What is your experience with the conciseness of integrated reports?

I have seen few published reports.

Q16: Q5(b) What, if anything, should be done and by whom to improve this aspect of implementation?

I think that from the reports I’ve studied conciseness was a missing point.

PAGE 7: Business model – outputs and outcomes

Q17: Q6(a) What is your experience with the reporting of business model information, particularly outputs and outcomes?

I think that in order to judge that part you need to be an insider. Every company has a different business model.

Q18: Q6(b) What, if anything, should be done and by whom to improve this aspect of implementation?
-
Q19: Q7(a) What is your experience with whether reports: (i) identify the involvement of those charged with governance, and (ii) indicate that they are presented in accordance with the Framework? What are the implications of excluding such information?

ii) I am not sure but I think I have not noticed that kind of indications.

Q20: Q7(b) What, if anything, should be done and by whom to improve these aspects of implementation?

 PAGE 9: Other Guiding Principles

Q21: Q8(a) What is your experience with the application of these remaining three Guiding Principles in integrated reports?

- 

Q22: Q8(b) What, if anything, should be done and by whom to improve these aspects of implementation?

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 PAGE 10: Other Content Elements

Q23: Q9(a) What is your experience with how these remaining Content Elements are reported in integrated reports?

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Q24: Q9(b) What, if anything, should be done and by whom to improve these aspects of implementation?

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 PAGE 11: Other quality issues

Q25: Q10(a) Aside from any quality issues already raised in Q1-Q9, what is your experience with the quality of integrated reports? Respondent skipped this question

Q26: Q10(b) What, if anything, should be done and by whom to improve this aspect of implementation? Respondent skipped this question

 PAGE 12: Other enablers, incentive and barriers
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q27: Q11(a) What is your experience with enablers, incentives or barriers to Framework implementation not covered by other questions, including the extent to which they apply particularly to: • Specific jurisdictions? • Large or small organizations? • Private, public or non-profit sectors? • Different stages of Framework implementation?</td>
<td>Respondent skipped this question</td>
</tr>
<tr>
<td>Q28: Q11(b) What, if anything, should be done and by whom to improve these aspects of implementation?</td>
<td>Respondent skipped this question</td>
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</tbody>
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